

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 04<sup>th</sup> December, 2023**

**No. 471**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 12/2023-GST/SIKKIM**

**Date: 24<sup>th</sup> May, 2023**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (6) of section 39 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the Commissioner, on the commendations of the Council, hereby extends the due date for furnishing the return in **FORM GSTR-3B** for the month of April, 2023 till the thirty-first day of May, 2023, for the registered persons whose principal place of business is in the State of Manipur and are required to furnish return under sub-section (1) of section 39 read with clause (i) of sub-rule (1) of rule 61 of the Sikkim Goods and Services Tax Rules, 2017.

2. This notification shall be deemed to have come into force with effect from the 20<sup>th</sup> day of May, 2023.

**[F. No. GOS/2009-2010/16-1C (9) VOL-III]**

**Manoj Rai  
Commissioner  
Commercial Taxes Division  
Finance Department**

